

**TECHNICAL EXHIBIT 1-005**  
**CERTIFICATION OF ANNUAL UNAX AWARENESS BRIEFING**

**Certification of Annual UNAX Awareness Briefing**

**(Public Reimbursable or Contract Employees)**

I, (Last Name, First, Middle Initial) have completed the annual UNAX awareness training briefing regarding the statutory rules governing and the IRS policy on unauthorized access and inspection of taxpayer records referred to as UNAX. I have been informed that, under the laws stated below, I may only access or inspect tax returns and return information for an authorized business purpose. Therefore I am aware, understand, agree and shall comply with the following terms, conditions and Federal laws:

**1. DISCLOSURE OF INFORMATION - CRIMINAL/CIVIL SANCTIONS**

a. Tax returns or return information can be used only for an official purpose. Further disclosure of any such returns or return information for a purpose or to an extent unauthorized constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Any such unauthorized future disclosure of returns or return information may also result in an award of civil damages against any Federal agency or private company employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure plus the cost of the action. These penalties are prescribed by IRC Sections 7213 and 7431 and set forth at 26 CFR 301.6103(n).

b. Any tax return or return information made available in any format shall be used only for official purpose. Inspection of any such returns or return information for a purpose or to an extent not authorized constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000.00 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Any such unauthorized inspection of returns or return information may also result in an award of civil damages in an amount equal to the sum of the greater of \$1,000.00 for each act of unauthorized inspection with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection which is the result of gross negligence, punitive damages, plus the costs of the action. The penalties are prescribed by IRC Sections 7213A and 7431.

c. Any employee of a Federal government agency or private Contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established there under, and who knowing

that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

d. "Official Use Only" information can be used only for an official purpose and to the extent authorized. Further disclosure of any such "Official Use Only" information, by any means, for a purpose or to an extent unauthorized may subject the offender to criminal sanctions imposed by 18 U.S.C. Sections 641 and 3571. Section 641 of 18 U.S.C. provides, in pertinent part, that whoever knowingly converts to his use or the use of another, or without authority sells, conveys, or disposes of any record of the United States or whoever receives the same with the intent to convert it to his use or gain, knowing it to have been converted, shall be guilty of a crime punishable by a fine or imprisoned up to ten years or both.

e. I have been notified that if I have any questions or concerns as to whether any access or inspection is authorized, it is my responsibility to consult with my immediate supervisor for guidance and I am to notify my immediate supervisor of any inadvertent access or inspection that may occur while performing my business responsibilities.

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Signature of employee and date

Office location

Social Security No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

As the above employee's supervisor, I certify that this employee received the Annual UNAX Awareness briefing on the date noted above.

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Supervisor's Name (print or type)

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Signature of supervisor and date

Telephone number

This form should be signed by the employee and supervisor. Each should retain a copy for their records. A signed copy shall be sent to the COTR with 5 days of completion.